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3993 Howard Hughes Parkway, Suite 600 Las Vegas, NV 89169-5996 Facsimile (702) 949-8321 Telephone (702) 949-8320

Robert M. Charles, Jr. NV State Bar No. 006593

USA Commercial Mortgage Company,

Email: rcharles@lrlaw.com

John Hinderaker AZ State Bar No. 018024

Email: JHinderaker@lrlaw.com

Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA

Chapter 11

In re: Case No. BK-S-06-10725-LBR

Debtor.

Declaration of Edward M. Burr in Support of USACM Liquidating Trust's Motion to Authorize Second Installment of Second Interim Distribution To Unsecured Creditors

Hearing Date: March 1, 2012 Time: 10:00 a.m.

- I, Edward M. Burr, hereby declare under penalty of perjury that:
- 1. I am a principal with Sierra Consulting Group, LLC ("Sierra").
- 2. I submit this declaration in support of the Motion to Authorize Second Installment of Second Interim Distribution to Unsecured Creditors (the "Motion") filed by the USACM Liquidating Trust ("USACM Trust"), as successor to USA Commercial Mortgage Company ("USACM").
- 3. Sierra previously served as financial adviser to the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company ("Committee").

- 4. I assisted the Committee in analyzing facts concerning these jointly administered bankruptcy cases, including scheduled liabilities and proofs of claim. The Committee ceased to exist on March 12, 2007, the Effective Date of the Debtors' Third Amended Joint Chapter 11 Plan of Reorganization ("Plan"), and I am now assisting the USACM Trust created under the Plan.
- 5. I have reviewed the Motion in the form filed with the Court [DE 9693] and Exhibit A to the Motion. Sierra Consulting prepared Exhibit A to the Motion at the request of the USACM Trust. Exhibit A identifies all claims that were scheduled and/or asserted by proof of claim. Scheduled claims that were also the subject of an allowed proof of claim are not included in Exhibit A in order to avoid the claim being double counted. For each claim Exhibit A provides the claimant's name, the claim amount, the allowed amount, the disallowed amount, and the unresolved amount, if any, as of and including the objections that the Court heard on January 19, 2012.

I make this declaration under penalty of perjury of the laws of the United States of America on January 31, 2012.

By <u>/s/ Edward M. Burr</u> Edward M. Burr

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